The Appellate Division of the Supreme Court yesterday affirmed the opinion of Gen. B. F. Tracy, the referee appointed to determine the city's debt limit, in the the Board of Estimate from approving and certifying contracts for the construction of the Fourth avenue subway in Brooklyn. Gen. Tracy held that the debt limit on June 30, 1908, was \$106,205,714 and excluded from the debt limit more than \$54,000,000 for which contracts had been let but the work not yet performed.

The only opinion handed down yesterday is a dissenting one by Justice Ingraham, who disagrees on various questions. He does not believe that the \$466,855.000 of special franchises can be classed as real estate.

As to excluding the \$54,000,000 of contracts from the debt limit Justice Ingra-

It is true that the obligation of the city depends upon performance by the various contractors of their obligations; but as actual existing condition there is no

lined to think the referee was wrong. Thus I do not consider that the city is en titled to deduct from indebtedness under this constitutional provision bonds issued for sater supply and for revenue purposes which are not included in the indebtedness to which the 10 per cent. provision applies. The sinking fund holds these water bonds, but held by the sinking fund they are not but held by the sinking fund they are not obligations against the city. It is like an individual or corporation purchasing its struction of branch lines. The stock was own obligations and holding them. They reduce the indebtedness of the city for the reduce the indebtedness of the city for the Rockefeller is heavily interested.

The stock was of \$83,085,717 over the corresponding months of last year; exports, \$1,422,295,096. water supply, but they cannot reduce the Rockefeller is heavily interested.

BOND MARKET IMPROVES. Pennsylvania and Louisville and Nashville

Renewed activity in the bond market was one of yesterday's principal features in the financial district.

The two main transactions announced included the sale to Kuhn. Loeb & Co. of \$8,100,000 4 per cent, car trusts on the Pennsylvania equipment and the disposal of \$4,500,000 4s by the Louisville and Nashville. Whether the Pennsylvania intended buying new rolling stock or was merely issuing an obligation against its unencumbered equipment could not be learned yesterday.

The bonds sold by the Louisville and

The bonds sold by the Louisville and Nashville are issued against the Paducah and Memphis division of the system. They form part of the collateral put up to secure \$23,000,000 Louisville and Nashville 5-20 year collateral gold 4s, dated 1903 and redeemed last April. These bonds will be brought out by a syndicate composed of Kissell. Kinnicut & Co., N. W. Harris & Co., and Moffatt & White. It was also announced yesterday by fisk & Robinson that the \$10,000,000 fiste of New York Canal Improvement State of New York Canal Improvement appeal to the courts it would seem that the strike of the United Hatler of At any rate, according to a man well infection of the system. The bonds to finance the purchase of troiley lines and coal lands, and if it is not successful in its abought by them on April 27 and offered jointly with Rhoades & Co. and R. W. Pressprich have been sold.

the Recently Authorized 5s.

Erie officials were unable yesterday

PACIFIC COAST 48.

Chicago, Milwaukee and Puget Sound Files a Mortgage.

The Chicago, Milwaukee and Puget Sound has filed a mortgage in South Dakota of \$100,000,000 covering an issue of Pacific Coast 4s maturing in thirty ance of about \$100,000,000 additional stock against the larger company. The extension will be ready for freight traffic, it is said, by July 1. Last fall Roswell Miller, chairman of the St. Paul board, denied most emphatically that an issue of bonds against the new extension was a second to the street of the state o against the new extension was intended, and while Mr. Miller would say nothing yesterday it is nevertheless inferred that in view of his former statement these new bonds will remain in the St. Paul treasury.

More Gold to South America. Goldman, Sachs & Co. have engaged

\$500,000 gold for exportation to the Argentine next week. This shipment will bring the total of sold exports to South America since sanuary 1 to \$21,550,000.

Vant an Extra Exchange Heliday. Members of the Stock Exchange have

A compilation of the week's numerous interviews with managers of industrial corporations and statements from author-itative quarters in a score of industrial cor-It as every early the continued of the season of the compilation, and in the compilation is the compilation of the compilat porations showed that in the opinion of all three taxpayers' suits brought tor | rain | whether because the selling had been over-

doubt that the city will have to pay the Gas, which closed with a net gain of 4% sums represented by these contracts and provide for their payment either by issuing gamated Copper after many weak accounts nds or by some form of taxation. It is had been shaken out were associated in bonds or by some form of taction. It is said that as to these unexecuted contracts the city can break the contracts and then would only be liable to the contractor for the amount of the contractor's profit. have to make a contract with some one else to do the work, and at any rate while the contract actually exists as a valid contract, recognized by both parties, as such it seems to me it is an existing indebtedness and within the contemplation of the Constitution prohibiting the incurring of further indebtedness.

The receiver put in his claim for the money in the Bankruptoy Court, but the Federal Judge disallowed it.

Alley was the founder of the Larchmont Yacht Club and shot himself in his rooms at the club.

The receiver put in his claim for the money in the Bankruptoy Court, but the Federal Judge disallowed it.

Alley was the founder of the Larchmont Yacht Club and shot himself in his rooms at the club.

DECREASE IN EXPORTS

THE COTTON MARKET.

THE COTTON MARKET.

The receiver put in his claim for the money in the Bankruptoy Court, but the Prices Irregular, Closing Practically Unchanged—What Is Mr. Price's Pesting Company, which handles Amalous at the club.

DECREASE IN EXPORTS But even in such a case the city would was somewhat tempered by Mr. Rocke- titled to no part of it. further indebtedness.

There are other questions presented in regard to the sinking fund in which I am better business had been done on advanc-

The recording of a \$100,000,000 mortgage on the St. Paul. Milwaukee and Puget Sound. the corporate name of the St. Paul's Pacific coast extension, was not regarded in bank-ing circles as indicating an early issue of bonds, and it was said that the bonds would 1908; exports, \$125,201,219, a decrease of

Report That They Will Be Put Out Before distribution until this bond question is tories are not opened is the Danbury.

either to confirm or deny the report that in Stock Exchange circles, and whenever the remainder of the convertible tax free prominent men in various lines of busi-gold is now in the treasury might be issued ness come out as if in a carefully rehearsed before the \$30,000,000 5s recently author-ized by the up-State Public Service Comized by the up-State Public Service Com-mission are put out. This would be done, according to the story for the research according to the story, for the reasons that not only were money conditions exceptionally favorable, but that the road's ceptionally favorable, but that the road's earnings would also justify the sales. Of these convertible 4s there are outstanding, according to the latest available figures, about \$22,000,000. The authorized issue is \$50,000,000. If the issue be made it is said the proceeds will be devoted to redeeming the short term paper falling due in 1910 and 1911.

years from last January 1. The Puget was considered one of the most important Sound road is the Pacific Coast extension of the St. Paul and was built by the issurance of about \$100,000,000 additional stock against the larger company. The extension will be ready for freight traffic, it is said, by July 1. Last fall Roswell Miller. to the business interests of the country. The bull movement has in fact been under way during the entire period that Congress has been in session."

C. B. STACKPOLE EXONERATED.

of 17 West Thirtyseted two weeks ago at the instance of william H. Dubois of \$97 Sterling place
Brooklyn, on a charge of misappropriation of a mine in Mexico four years ago, was
Chosen Kaisha's service in conjunction with the Chicago, Millwaukee and St.
Paul Railroad is the news received by
mail from Japan.

The Osaka Chosen Kaisha has just borning the lew steamers and will have five vessels is service by next January, drawing subdies amounting to 850,000 annually.

Mere Grain Landed Here.

Dril deliveries of grain at this port runk lines amounted to 5,783,160
is, a gain of 19 per cent, over the period for last year. The better gis ascribed largely to the reduced in export grain recently made by roads.

posit guaranty bill has been signed by against Abraham Ruderman, jobber the Governor, but the banks show no garters and notions, 21 Allen street. Preferdisposition to take advantage of its pro-visions. Only one bank, the Peoples of Longview, has notified the Bank Com-missioner of its intention to accept the

Ostrander Receivership Dismissed. The Appellate Division of the Supreme Court yesterday reversed the order appointing a temporary receiver pendente Members of the Stock Exchange have lite for W. M. Ostrander, Incorporated, of saked the Board of Governors for a holiday on May 29 owing to the fact that become on a Sunday.

Stock Exchange have lite for W. M. Ostrander, Incorporated, of School of Stock Advanced in the action begun by Nene Van Tuyll Fenn and other stock-holders.

GOSSIP OF WALL STREET. WHO GETS EXCHANGE SEAT? ppellate Decides That Proceeds Go to Beceiver for Alley.

The Appellate Division of the Supreme Court yesterday reversed the lower court in an action brought by the receiver of

the raily at the late trading seemed more convincing than would otherwise have been the case. They supplied a good test of the market's power of absorption.

The pronounced strength of Consolidated Gas, which closed with a net gain of 4% four months before Alley filed his petition in bankruptoy, and that the judgment accordingly created a lien on the Stock gamated Copper after many weak accounts had been shaken out were associated in the minds of many traders with the return of William Rockefeller. The optimistic interview with Mr. Rockefeller was read with interest, though enthusiasm over it was somewhat tempered by Mr. Rockefeller's statement that he had seen but The convergence of the supplementary proceedings more than ground to be regained. To this extent, the convergence of the supplementary proceedings more than ground to be regained. To this extent, the the minds of many traders with the return of William Rockefeller. The optimistic interview with Mr. Rockefeller was read with interest, though enthusiasm over it was somewhat tempered by Mr. Rockefeller's statement that he had seen but

Failing Off of \$209,498,592 in Ter Months-Imports Increased.

WASHINGTON, May 14 .- The monthly statement of imperts and exports issued And a series of the control of the c by the Bureau of Statistics to-day shows

ential payments was alleged as an act of bankruptcy.
Walter M. Werner of 250 West Eighty
Walter M. Werner of 150 West Eighty

Walter M. Werner of 250 West Eightyeighth street, formerly in the clothing business, has filed a petition in bankruptcyshowing liabilities, unsecured, of \$11,257 and
no assets. The largest creditor is L. E.
Rosenfeld of 105 Fifth avenue, \$8,700, moneyloaned, the claims being disputed.

Judge Hough yesterday confirmed the
report of the special master recommending
that discharge in bankruptor be grapted
to Meyer Schachter and refused to Abraham
Schachter, holding that the latter alone was
responsible for the alleged concealment
of the assets. M. Schachter & Son were
furriers at M. East Eighth street.

The commercial reviews this week

For North Carolina South Carolina, Georgia and Alabama, fair to-day and to-merrew; light o moderate southerly winds.
For Mississippi, fair in southern, thunder showers in northern portion to day; to morrow partly cloudy, showers and cooler in northern portion; light to moderate southerly winds. For Louisiana, fair to-day; to-morrow partly

In Liverpool spot cotton was unchanged.
Middling, 5.78d. Sales, 10,000 bales; imports, 24,000 bales. Futures closed 1 to 254 points lower.

P. S. Board Asked to Approve Brooklyn Gas Merger.

For the first time since its creation For the first time since its creation the Public Service Commission received yesterday an application to permit the merger of two public service corporations. The application came from the Brooklyn Union Gas Company and asked permission to unite with the Equity Gas Company. It was stated that there would be no increase in capital, either in stock or bonds, of the two companies and that the only purpose of the application was to legalize an amalgamation which was now practically in effect. The commission will hold a hearing on the application on May 21.

THE BUSINESS OUTLOOK. MACVEAGH APPROVES LOEB. Frade Reviews Comment on the Improve- Says the Tvensury Department Is Back

of Custom House Reforms." Franklin MacVeagh, Secretary of the comment upon the improvements in Treasury, visited the Custom House yes-the and iron steel trade, Dun's says: terday and afterward gave out a state-

MISCELLANEOUS MARKETS. Coffee Generally Easter-Provisions High-

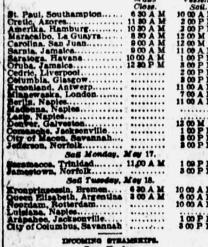
er-Cudahy Active Lard Buyer. Most of the coffee business yesterday Most of the coffee business yesterday represented covering by May shorts. Because of that and the steadier cash position May held firmly while other deliveries were declining slightly.

Coffee on the spot was steady. Rio No. 7, 5146816. Havre was unchanged to 1/2 francingher. Hamburg was unchanged to 1/2 pfg. higher. Rio and Santes, holiday.

Futures closed unchanged to 10 points lower. Sales, 24,230 bags.

High-Low- Clos- Prev. (1982)

High-Low- Clos- Close- Close



Executor

Chartered 1822 The Farmers' Loan and Trust Company, Nos. 16, 18, 20 & 22 William Street. Branch Office, 475 Fifth Avenue,

LONDON: 18 Bishopegate St. Within PARIS:

Bills of Exchange, Cheques and Cable Transfers. Travelers' Letters of Credit

New York.

Payable Throughout the World

******************* Franklin Trust Company

166 MONTAGUE STREET, BROOKLYN Acts in every fiduciary capacity. Allows interest on Demand and Time Deposits

140 BROADWAY, NEW YORK

Chicago, Burlington &

WANTED FOR SINKING FUND

Quincy R. R. Co.

C., B. & Q. Nebraska Extension FOUR PER CENT. BONDS

As provided in the Trust Mortgage of the Chi-cago, Burlington and Quincy Railroad Company, dated May 2, 1897, the sum of

\$294,410

apart for the purchase for sinking fund pur-poses of Chicago, Burlington and Quincy R. R. Co.'s Nebraska Extension 4 per cont bonds, due May 1, 1927, at the lowest price not to exceed 110 per cent, and accrued interest.

1100 AM A NEW YORK STOCK EXCHANGE 700 AM HOUSE DESIRES A MANAGER FOR A NEW YORK STOCK EXCHANGE AN UPTOWN OFFICE; ONE IN A SIMILAR POSITION WITH AN ES-TABLISHED CLIENTELE PRE-FERRED. ADDRESS CLIENTELE,

P. O. BOX 822. INVESTORS READ The Wall Street Journal

DIVIDENDS AND INTEREST

GENERAL CHEMICAL COMPANY
25 Broad Street, New York May 1, 1909.
A dividend of one per cent. (1%) has been declared on the common stock of this company, payable June 1st, to stockholders of record at 3
o'clock P. M., May 24, 1909.
JAMES L. MORGAN, Treasurer.

SEALED BIDS will be received by the Board of Water Supply, in Room 810, 299 Broadway, New York, until 11 A. M. on June 1, 1909, for Contract 45, for the construction of about 5.3 miles of plain concrete conduit known as cut and cover aqued uct, 17 feet high by 173; feet wide inside, about 5 miles wast of Newburg, in the towns of Monigomery, Newburg and New Windsor, Orange county, New York. At the above place and time the bids will be publicly opened and read. Pamphiets containing information for bidders and pamphiets of contract drawings can be obtained at Room Isio at the above address by depositing the sum of ten dollars (\$10) for each pamphiet. For further particulars see City Record.

JOHN A. BENSEL, President CHARLES N. CHADWICK.

CHARLES N. CHADWICK.

COMMISSIONERS OF THE BORDERS.

THOMAS HASSETT. Secretary.

Mrs. Sage's Gift to Silver Bay Association.

GLENS FALLS, N. Y., May 14.-Mrs. Russell Sage has given \$5,000 for the equipment of a water supply system on the grounds of the Silver Bay Association at Lake George. A fund of \$15,000 is being Se New York, for New York, was 780 miles east of Ambrose Channel lightship at 520 A. M. yes sarder.

Se Furnessis, for New York, was 1,075 miles cast of Sandy Resk at 520 A. M. was 210 miles coutheast of Sandy Resk at 522 P. M. Se Fattio, for New York, was 100 miles cast of Sandy Resk at 122 P. M. Se Fattio, for New York, was 100 miles cast of Master Reed Michiner, a five-year-old lad living in New York.

Department of Water Supply, Gas and Electricity, Commissioner's Office, No. 13 to 21 Park Row, City of New York.

SPALED BIDS OR ENTIMATES will be received by the Commissioner of Water Supply, Gas and Electricity at the above office until 2 o'clock P. M. on

WEDNESDAY, MAY 10, 1909.

Boroughs of Manhattan and The Bronx, No. 1-To jurnisaing materials, repairing anteresting artificial stone sidewalks and curbing and restoring antificial stone sidewalks and curbing and resting and the Hundred and Fluency Amanida and One Hundred and Flifty-first Streets, and in Riverside Drive.

No. 3.—For hauling and laying water mains in Sterling Avenue, and in Two Hundred and Thirty second Streets, Borough of The Bronx.

No. 4. For furnishing and delivering screw taps, hydrant wastecocks, hydrant and bandle, screws and bridges, hydrant catches and roller, hydrant caps and chains, hydrant catches and roller, hydrant caps and chains, hydrant catches and roller, hydrant caps and chains, hydrant nozies, wooden hydrant boxes, valve stanchion rods and leadlined galvanized iron elbows and mides.

For full particulars see City Record.

JOHN H. O'BRIEN, Commissioner.

The College of The City of New York, No. 17

The College of The City of New York, No. 17
Lexington Avenue, Borough of Manhattan, The
City of New York,
SEALFU BIDS OR ESTIMATES will be seesived
by the Board of Trustees of The College of The
City of New York, at No. 17 lexington avenue,
until 12 M. on
THURSDAT, MAY 20, 1509.
To complete the contrast abandoned by Bart
Dunn for the landscape work about the buildings
of The College of The City of New York, located on
St. Nicholas Terrace, One Hundred and Fortieth
Sirect, Ansterdam Avenue and One Hundred and
Thirty eighth Street, Borough of Manhattan, City
of New York.
For full particulars see City Record.

If New York

For full particulars see City Record.

EDWARD M. SHEPARD, Chairman.

JAMES W. HYDE, Secretary.

FREDERICK P. BELLAMY.

HENRY W. HERBERT.

PARKER D. HANDY.

THEO. F. MILLER.

LEF KOHNS.

CHARLES STRAUSS.

WM. HENRY CORBITT.

EGERCOS. B. BURTREOP, JR.

Board of Trustees and Committee on Buildings. Dated Borough of Manhattan, May & 1900.

Headquarters of the Fire Department of The City of New York, Nos. 157 and the East Sixty seventh Street, Borough of Manhattan, The City of New York.

SEALED BIDS OR ESTIMATES will be received by the Fire Commissioner at the Above of the United States of the Commissioner at the Above of the United States of Manhattan.

Borough of Manhattan.

No. 1. For turnishing all the Above, and materials required for the erection and completion of a new building for a Hook and Ladder Compassion be located on the southerly side of Hancard Place, 104 feet 1014 inches west of Manhattan.

Avenue.

Borough of The Bronx:

No. 2. For furnishing all the lisher and materials required for the erection and completion of a new building for an Engine and Hook and Ladder Company, to be located on the western side of White Plains Road, 400 feet north of Murris side of White Plains Road, 400 feet north of mor Park Avenue. For full particulars see City Rocard. NICHOLAS J. HAYES, Fire Commissioner Dated May 6, 1809.

Department of Water Supply, Gas and Electricity, Room 1836, No. 13 to 21 Park Row, Borough of Manhatian, City of New York.
SEALED BIDS OR ESTIMATES will be received by the Commissioner of Water Supply, Gas and Electricity at the above office until 3 o'clock P. M. on P. M. on
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Pearson, Davis and William Streets, and in Newtown Road, Long Island City; in Francockie Brewster, Parsons, Madison, Smart and his burnam Avenues, in Twenty first, Twenty second Twenty-third, Twenty sixth and in Barcia, Streets, Flushing; in West Drive, Douglasion, in Sixteenth and Fourth Avenues, in Fourth and Twenty-seventh Streets, in Boulevard and in Majba Drive, Whitestone.

For Juli particulars see City Record.

JOHN H. O'BRUEN, Commissioner of Water Supply, Gas and Electricity.

The City of New York, May 6, 1909.

The City of New York, May o, 1889.

Headquarters of the Fire Department of The City of New York, Nos. 187 and 180 Bast Sixty, seventh Street, Borough of Manhattan, The City of New York.

SEALED BIDS OR ESTIMATES will be received by the Fire Commissioner at the above office until 10:30 A. M. on WEDNESDAY, MAY 19, 1909.

Borough of Manhattan,
No. 1. For furnishing all the labot and materials required for the erection and completion of wew Building for a Hook and Ladder Company to be located on the southerly side of Hancock Place. 104 feet 104 inches west of Manhattan Avenue.

Avenue.

No. 2. For turnishing all the labor and materials required for the erection and completion of a New Building for an Engine and Hook and Ladder Company, to be located on the westerly side of White Plains Road, 400 feet north of Morris Park Avenue.

White Plains Road, 400 feet north of Morris Park Avenue.

NICHOLAS J. HAYES, Fire Commissioner:
Dated May 6, 1909.

ELECTRIC LIGHTING SYSTEM—Office of the Constructing Quartermaster. Fort "Handitson, N. Y. May 15, 1909. Sealed proposals in triplicate will be received at this office until 11 orbick A. M., June 15, 1909. for material and labor required in the construction of an electric lighting system and sub-station at this post. Plans and specifications can be seen at the office of the Chief Quartermaster. Dept of the East, Governors Island, N. Y., or at this office. A deposit of \$10 will be required on all plans sent out from this office, which will be refunded upon the return of the plans here. The right is reserved to reject any or all proposals or any part thereof. Envelopes containing proposals must be marked "Proposals for Electric Lighting System at Fort Hamilton, N. Y.," and addressed to the Constructing Quartermaster. Fort Hamilton, N. Y.

Office of the President of the Borough of Manhattan, City Hall, the City of New York.

SEALED BIDS OR ESTIMATES will be received by the President of the Borough of Manhattan, at the City Hall, Room is, until 2 o'clock P. M. on MONDAT, MAY 17, 1906.

For repairs and siterations to baths and pontoons for the free floating baths, repairing and painting the roofs and painting fitteen (18) free floating baths.

For rull particulars see City Record.

The City of New York, May 6, 1909.

OFFICE. CONSTRUCTING QUARTERMASTER, PLATTSBURG BARRACKS, R. Y. May 12th, 1209. Scaled proposals, in striplicate, will be received here until 11 A. M., June 11th, 1909. Scaled proposals, in striplicate, will be received here until 11 A. M., June 11th, 1909, for constructing at Plattsburg Barracks, N. Y., a filter house, electric wiring of same, and, or full-shing and installing therein a pressure filter with a capacity of 800 gallons per minute. Information furnished upon application. Plans and specifications can also be seen in the Office of the Chief Quartermaster, Governors leland, N. Y. H. Envelopes containing proposals about be indorsed "Proposals for Filtration Bant, and addressed "Constructing Quartermaster, First burg Barracks, N. Y."

PROPOSALS FOR ORDNANCE SUPPLIES—Watervilet Arsenal, Watervilet, N. Y., April 17, 1900. Scaled proposals, in triplicate, will be received until 1 P. M., May 17, 1900, for furnishing iron, steel, hardware, forage, fuel, oils, &c., during year ending June 30, 1910. Information furnished on application. Lt. Col. W. W. GIBSON, Comdg.

GOVERNORS ISLAND, N. Y., May 14, 110b. Sealed proposals, in triplicate, will be received at office of the Assistant Quartermaster, Governors Island, until II o'clock A. M. June I, 190b, and the republicly opened for dredging near North Do. k. Right reserved to accept or reject any or all bids or any part thereof. Information on application. I. W. LITTELL, D. Q. M. G., Chief Quartermaster.

U. S. ENGINEER OFFICE, JACKSONVILLE, FLA., May 15, 1909. Sealed proposals for dredging and for hire of dredging plant in the Stehns River, between Jacksonville and Mayport, Florida, will be received at this office until 12 o'clock noon, June 3, 1909, and then publicly opened. Information furnished on application. GEO. R. SPALDING, Capt. Engrs.

DEPARTMENT OF DOCKS AND FERRIPS.
Sealed estimates for furnishing coal for Municipal Perries (Contract No. 1179), will be received by the Commissioner of Docks at Pier "A," Battery Place, until 12 o'clock noon, May 24, 1902.

(For particulars see City Record.)

41 Boulevard Hamsmann

Guardian